

**APPOINTMENT OF POWER OF ATTORNEY
BY ASSIGNEE OF ENTIRE INTEREST**

Teva Pharmaceutical Industries Ltd., as assignee of the entire right, title, and interest in the application for patent entitled **PROCESS FOR PREPARING NATEGLINIDE AND INTERMEDIATES THEREOF**, Serial No. 10/614,266, filed July 3, 2003, does hereby appoint Charles R. Brainard (Reg. No. 21,069), Patrick J. Birde (Reg. No. 29,770), Steven J. Lee (Reg. No. 31,272), John B. Starr, Jr. (Reg. No. 44,474), Siu K. Lo (Reg. No. 46,877), Payam Moradian (Reg. No. 52,048), Paul Johnson (Reg. No. 35,559), Neil M. McCarthy (Reg. No. 43,435), W. David Wallace (Reg. No. 42,210), Amy Hulina (Reg. No. 41,556), Dianoosh Salehi (Reg. No. 46,352) and Zeba Ali (Reg. No. 51,392) as its attorneys/agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

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PATENT TRADEMARK OFFICE

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Dated: 9/9, 2003

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Name: Yehudah Livneh
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Dated: 9/9, 2003

By: A. Yaari
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Title: President API Division